

2007, at the request of Senator KENNEDY.

The Virginia Tech Review Panel—a body commissioned by Governor Kaine to study the Virginia Tech tragedy—has issued its findings based on a 4-month investigation of the incident and its aftermath. This bill would adopt a number of recommendations from the Review Panel aimed at improving school safety.

We must not miss this opportunity to implement these initiatives nationwide and to take concrete steps to ensure the safety of our kids. The Senate should move forward and act. I hope those who are holding up this legislation will reconsider their position today as we prepare to remember and to honor those who so tragically lost their lives, and those who had their lives changed forever, in the most deadly incident on a college campus in our Nation's history.

The Senate should move forward to invest in the safety of our students and to better support law enforcement officers across the country by considering and passing the School Safety and Law Enforcement Improvement Act of 2007.

CAPITAL AREA DISTRICT LIBRARY 10TH ANNIVERSARY

Mr. LEVIN. Mr. President, since the first library society was formed in Detroit in 1817, libraries have played a central role in the cultural and economic development of the people of Michigan. Nearly 200 years after that first foray into book-sharing, libraries have spread across our State. Today I would like to take a moment to recognize the Capital Area District Library in Ingham County, which is celebrating a decade of enriching the Lansing area, and in doing so has continued the long history of libraries making important contributions to our State.

The Capital Area District Library system plays a significant role in the early stages of learning for children in Lansing, and provides important resources for continuing education for adults. The 13 libraries and the book mobile are places where all are welcome to access and pursue a wealth of information. Patrons can work on their own, in organized programs, or with the assistance of the highly effective library staff, who are focused on promoting learning and enjoyment.

The resources available through the Capital Area District Library also play a critical role in economic development. Considering that more than half of all American households do not have computers or Internet access, the Capital Area District Library resources are more important than ever to connect our citizens to technology and information in this rapidly changing world.

Thomas Jefferson once wrote to John Adams, "I cannot live without books." Books and education were a bedrock of life for our Nation's Founding Fathers and of our democracy; books and education and new learning resources that

the Founding Fathers could not have imagined must be readily available to citizens across the country. The Capital Area District Library continues to fulfill this need in Lansing and Ingham County, and has done so for 10 years with remarkable effectiveness. I congratulate all who have worked so hard on this venture, and extend my deepest appreciation for their service to the citizens of our State.

IRS PRIVATE DEBT COLLECTION ACTIVITIES

Mr. CARDIN. Mr. President, today is April 15, the day when millions of Americans are hurrying to file their income tax forms to meet the midnight deadline. Many of my colleagues have spoken today about the need to make more effective and responsible use of Federal tax dollars, and I agree that we must do so. One place to start is with the IRS's own private debt collection program.

Today, the Washington Post reported that the Internal Revenue Service's use of private debt collection agencies is expected to cost taxpayers more than \$37 million this year. Throughout our Nation's history, the Federal Government had always assumed responsibility for tax collection. But in 2004, through legislation that I opposed, Congress gave the IRS authority to use private debt collection companies to collect undisputed tax debts of less than \$25,000. The companies also would receive a 25-percent commission on all receipts. Although the stated goal was to improve the efficiency of tax collections, it is clear that this plan is not working.

In fact, even before Congress adopted this approach, former IRS Commissioner Charles Rossotti estimated, in a 2002 report to the IRS Oversight Board, that if Congress were to appropriate an additional \$296 million to hire more compliance employees, the agency could collect an additional \$9.47 billion. In other words, every dollar spent on collection would net \$31. But rather than increase the number of IRS employees, Congress ignored Commissioner Rossotti's advice and instead spent scarce taxpayer funds to privatize IRS functions, with dismal results.

In March 2008, Nina Olson, the National Taxpayer Advocate, reported to Congress that the program actually is losing money. Testifying before the House Ways and Means Committee, Ms. Olson said that the IRS is losing at least \$81 million a year by using private debt collection companies. The IRS spent \$71 million to start the program and it spends \$7.65 million annually to operate it, plus on average \$4.6 million in commissions that are paid to the private collectors. Despite using aggressive tactics, the companies have collected only \$49 million, little more than half of what it has cost the IRS to implement the program. By contrast, Ms. Olson testified, and I quote, "if the

program did not exist and the IRS instead allocated \$7.65 million in appropriated funds to its automated collection system, ACS, function, the return on investment would be vastly greater. IRS data shows that the average return on investment for the ACS program is about 20:1, which would mean that an expenditure of \$7.65 million would generate annual revenue of \$153 million." Ms. Olson then recommended that the private debt collection initiative be terminated. I concur.

The privatization initiative is also putting millions of Americans' personal information at risk. I do not believe that Americans want private collection agencies to have access to their sensitive, personal information that should only be reserved for the Federal Government and the qualified, trained, accountable personnel who work at the IRS.

The Ways and Means Committee recently considered legislation that would repeal the IRS's authority to use private debt collection agencies. The Taxpayer Assistance and Simplification Act was reported out of committee in a bipartisan vote. My distinguished colleague from North Dakota has introduced similar legislation that would prohibit the IRS from using private debt collection companies, and I am pleased to be an original cosponsor of that bill.

The private debt collection program also has generated considerable confusion among taxpayers. Under the rules of the program, collectors cannot say they are working for the IRS or that they are calling about a tax matter without first receiving proof of a taxpayer's identity. This has led to numerous complaints from consumers who have received calls from collectors, pressing them to provide Social Security numbers and other personal information without first identifying the purpose of the call. Citizens are justifiably fearful of being scammed, and so they refuse to provide the companies with any information. By any measure, this program is not working.

Mr. President, the private debt collection experiment has failed. Tax collection is a fundamental responsibility of Government, and Congress should provide the IRS with the staff and other resources needed to fulfill this responsibility, not enrich private companies at the expense of American taxpayers. Today on April 15—Tax Day—millions of Americans are rushing to file their taxes before the midnight deadline. Many are writing checks to the IRS, and so it is an appropriate time to reconsider the millions of dollars they are spending on the private debt collection program. It is time for this body to pass Senator DORGAN's bill and end this inefficient use of taxpayer dollars.

HONORING OUR MILITARY

Mr. NELSON of Nebraska. Mr. President, I rise today to honor the courage